



# TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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## Part IV—Section 2

### Tamil Nadu Acts and Ordinances

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th October 2021 and is hereby published for general information:—

**ACT No. 24 OF 2021.**

**An Act to repeal certain enactments.**

WHEREAS it is expedient that the enactments specified in the Schedule which are spent or have otherwise become obsolete, or have ceased to be in force otherwise than by expressed specific repeal, should be expressly and specifically repealed;

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-second Year of the Republic of India as follows:—

- Short title. 1. This Act may be called the Tamil Nadu Repealing Act, 2021.
- Repeal of certain enactments. 2. The enactments specified in the Schedule are hereby repealed.
- Savings. 3. The repeal by this Act of any enactment shall not affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;
- and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;
- nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed;
- nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

**THE SCHEDULE.**

**REPEALS.**

(See section 2)

<i>Sl. No.</i>	<i>Year</i>	<i>Number</i>	<i>Short Title</i>
(1)	(2)	(3)	(4)
<i>President's Act</i>			
1.	1976	2	The Tamil Nadu Additional Sales Tax (Amendment) Act, 1976.
<i>Central Act</i>			
2.	1858	I	The Tamil Nadu Compulsory Labour Act, 1858.
<i>Tamil Nadu Acts</i>			
3.	1866	II	The Tamil Nadu Cattle Disease Act, 1866.
4.	1953	XIX	The Tamil Nadu Co-operative Societies (Amendment) Act, 1953.
5.	1954	XXVII	The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1954.
6.	1958	XX	The Tamil Nadu Weights and Measures (Enforcement) Act, 1958.

<i>Sl. No.</i>	<i>Year</i>	<i>Number</i>	<i>Short Title</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
7.	1959	14	The Tamil Nadu Buildings (Lease and Rent Control) Amendment Act, 1959.
8.	1959	32	The Tamil Nadu Slum Improvement (Acquisition of Land) Amendment Act, 1959.
9.	1960	3	The Tamil Nadu Buildings (Lease and Rent Control) Amendment Act, 1960.
10.	1960	8	The Courtallam Township (Validation of Taxes and Library Cess) Act, 1960.
11.	1961	19	The Tamil Nadu Wakf (Supplementary) Act, 1961.
12.	1961	37	The Chennai City Police (Amendment) Act, 1961.
13.	1962	6	The Tamil Nadu Betting Tax (Amendment) Act, 1962.
14.	1963	7	The Tamil Nadu Commercial Crops Markets (Validation of Cess) Act, 1963.
15.	1963	18	The Tamil Nadu District Police (Amendment) Act, 1963.
16.	1964	19	The Tamil Nadu Compulsory Labour (Amendment) Act, 1964.
17.	1964	23	The Tamil Nadu Maternity Benefit (Repeal) Act, 1964.
18.	1964	37	The Tamil Nadu General Sales Tax (Special Provisions) Act, 1964.
19.	1965	7	The Tamil Nadu General Sales Tax (Amendment) Act, 1965.
20.	1965	20	The Tamil Nadu Buildings (Lease and Rent Control) Amendment Act, 1965.
21.	1965	21	The Tamil Nadu Agricultural Produce Markets (Amendment) Act, 1965.
22.	1965	27	The Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965.
23.	1965	28	The Tamil Nadu Sales of Motor Spirit Taxation (Second Amendment) Act, 1965.
24.	1965	30	The Tamil Nadu General Sales Tax (Second Amendment) Act, 1965.
25.	1965	36	Glanders and Farcy (Tamil Nadu Amendment) Act, 1965.
26.	1966	3	The Tamil Nadu General Sales Tax (Amendment) Act, 1966.
27.	1966	8	The Tamil Nadu Co-operative Societies (Amendment) Act, 1966.
28.	1966	18	The Tamil Nadu General Sales Tax (Second Amendment) Act, 1966.
29.	1967	5	The Tamil Nadu General Sales Tax (Amendment) Act, 1967.
30.	1967	11	The Tamil Nadu General Sales Tax (Second Amendment) Act, 1967.
31.	1967	18	The Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1967.
32.	1967	19	The Tamil Nadu General Sales Tax (Third Amendment) Act, 1967.
33.	1968	2	The Tamil Nadu General Sales Tax (Amendment) Act, 1968.
34.	1968	7	The Tamil Nadu General Sales Tax (Second Amendment) Act, 1968.
35.	1968	12	The Tamil Nadu General Sales Tax (Third Amendment) Act, 1968.
36.	1968	17	The Tamil Nadu Co-operative Land Mortgage Banks (Amendment) Act, 1968.
37.	1969	2	The Tamil Nadu General Sales Tax (Amendment) Act, 1969.
38.	1969	3	The Tamil Nadu General Sales Tax (Second Amendment) Act, 1969.
39.	1969	14	The Tamil Nadu Co-operative Land Mortgage Banks (Amendment) Act, 1969.
40.	1969	20	The Tamil Nadu General Sales Tax (Third Amendment) Act, 1969.
41.	1970	2	The Tamil Nadu General Sales Tax (Amendment) Act, 1970.

<i>Sl. No.</i>	<i>Year</i>	<i>Number</i>	<i>Short Title</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
42.	1970	3	The Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1970.
43.	1970	4	The Tamil Nadu Co-operative Land Development Banks (Amendment) Act, 1970.
44.	1970	12	The Tamil Nadu Sales of Motor Spirit Taxation (Second Amendment) Act, 1970.
45.	1970	13	The Tamil Nadu General Sales Tax (Second Amendment) Act, 1970.
46.	1970	19	The Tamil Nadu Agricultural Produce Markets (Second Amendment) Act, 1970.
47.	1970	20	The Tamil Nadu Buildings (Lease and Rent Control) Amendment Act, 1970.
48.	1970	23	The Tamil Nadu Payment of Salaries (Amendment) Act, 1970.
49.	1970	26	The Tamil Nadu General Sales Tax (Third Amendment) Act, 1970.
50.	1970	27	The Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1970.
51.	1971	7	The Tamil Nadu General Sales Tax (Amendment) Act, 1971.
52.	1971	13	The Tamil Nadu General Sales Tax (Second Amendment) Act, 1971.
53.	1971	25	The Tamil Nadu General Sales Tax (Third Amendment) Act, 1971.
54.	1971	35	The Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1971.
55.	1971	44	The Tamil Nadu Betting and Entertainments Tax (Amendment) Act, 1971.
56.	1971	45	The Tamil Nadu Payment of Salaries (Amendment) Act, 1971.
57.	1971	46	The Tamil Nadu Legislature (Prevention of Disqualification) Amendment Act, 1971.
58.	1971	47	The Tamil Nadu Entertainments Tax (Amendment) Act, 1971.
59.	1972	8	The Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1972.
60.	1972	9	The Tamil Nadu Betting Tax (Amendment) Act, 1972.
61.	1972	11	The Tamil Nadu General Sales Tax (Amendment) Act, 1972.
62.	1972	19	The Public Wakfs (Extension of Limitation) Tamil Nadu Amendment Act, 1972.
63.	1972	31	The Tamil Nadu General Sales Tax (Second Amendment) Act, 1972.
64.	1973	3	The Tamil Nadu Betting Tax (Second Amendment) Act, 1972.
65.	1973	9	The Tamil Nadu Co-operative Societies (Amendment) Act, 1973.
66.	1973	16	The Tamil Nadu General Sales Tax (Amendment) Act, 1973.
67.	1973	21	The Public Wakfs (Extension of Limitation) Tamil Nadu Amendment Act, 1973.
68.	1973	26	The Tamil Nadu Sales of Motor Spirit Taxation and Entertainments Tax (Amendment) Act, 1973.
69.	1973	28	The Tamil Nadu Payment of Salaries (Amendment) Act, 1973.
70.	1973	39	The Tamil Nadu General Sales Tax (Second Amendment) Act, 1973.
71.	1973	40	The Tamil Nadu Payment of Salaries (Second Amendment) Act, 1973.
72.	1974	1	The Tamil Nadu Entertainments Tax (Amendment) Act, 1973.
73.	1974	23	The Tamil Nadu General Sales Tax (Amendment) Act, 1974.
74.	1974	24	The Tamil Nadu Additional Sales Tax (Amendment) Act, 1974.
75.	1974	35	The Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1974.
76.	1974	36	The Tamil Nadu General Sales Tax (Second Amendment) Act, 1974.

<i>Sl. No.</i>	<i>Year</i>	<i>Number</i>	<i>Short Title</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
77.	1974	37	The Tamil Nadu General Sales Tax (Third Amendment) Act, 1974.
78.	1974	43	The Tamil Nadu Payment of Salaries (Amendment) Act, 1974.
79.	1975	45	The Tamil Nadu Additional Sales Tax and Sales Tax (Surcharge) Amendment Act, 1975.
80.	1981	7	The Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981.
81.	1986	35	The Tamil Nadu Additional Sales Tax (Amendment) Act, 1986.
82.	1989	21	The Tamil Nadu Additional Sales Tax (Amendment) Act, 1989.
83.	1993	23	The Tamil Nadu Additional Sales Tax (Amendment) Act, 1993.
84.	1996	31	The Tamil Nadu Additional Sales Tax (Amendment) Act, 1996.
85.	1998	23	The Tamil Nadu Additional Sales Tax (Amendment) Act, 1998.
86.	1999	37	The Tamil Nadu Additional Sales Tax (Amendment) Act, 1999.
87.	2001	13	The Tamil Nadu Additional Sales Tax (Amendment) Act, 2001.
88.	2002	23	The Tamil Nadu Additional Sales Tax (Amendment) Act, 2002.
89.	2005	14	The Tamil Nadu Additional Sales Tax (Amendment) Act, 2005.

(By order of the Governor)

C. GOPI RAVIKUMAR,  
*Secretary to Government (Legislation),  
Law Department.*



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th October 2021 and is hereby published for general information:—

**ACT No. 25 OF 2021.**

**An Act further to amend the Tamil Nadu Shops and Establishments Act, 1947.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-second Year of the Republic of India as follows:--

1. (1) This Act may be called the Tamil Nadu Shops and Establishments (Amendment) Act, 2021. Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu  
Act XXXVI  
of 1947.

2. After section 22 of the Tamil Nadu Shops and Establishments Act, 1947, the following section shall be inserted, namely:-

Insertion of  
new section  
22-A.

“22-A. Seating facilities.-The premises of every establishment shall have suitable seating arrangements for all employees so that they may take advantage of any opportunity to sit which may occur in the course of their work and thereby avoid ‘on their toes’ situation throughout the working hours.”.

(By order of the Governor)

C. GOPI RAVIKUMAR,  
*Secretary to Government (Legislation),  
Law Department.*





The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th October 2021 and is hereby published for general information:—

**ACT No. 26 OF 2021.**

**An Act to amend the Tamil Nadu Shops and Establishments (Amendment) Act, 2018.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-second Year of the Republic of India as follows:--

1. This Act may be called the Tamil Nadu Shops and Establishments (Amendment) Amendment Act, 2021. Short title.

Tamil Nadu Act  
27 of 2018.

2. For section 3 of the Tamil Nadu Shops and Establishments (Amendment) Act, 2018 (hereinafter referred to as the Amendment Act), the following section shall be substituted, namely:-- Substitution of section 3.

Tamil Nadu Act  
27 of 2018.

3. *Registration of shops and establishments.*--(1) On and from the date of commencement of the Tamil Nadu Shops and Establishments (Amendment) Act, 2018, the employer of every establishment employing ten or more workers shall, within a period of six months from the date of commencement of his business, apply for registration and obtain a registration certificate.

(2) Every application for registration under sub-section (1) shall be in such form and in such manner as may be prescribed.

(3) The inspector, on receipt of an application under sub-section (2), register the establishment and issue a registration certificate to the employer within twenty four hours in such form as may be prescribed. If the registration certificate is not issued within a period of twenty four hours from the date of receipt of application by the inspector, the registration certificate shall be deemed to have been granted under this Act.

(4) The inspector shall maintain a Register of establishments, in such form, as may be prescribed.

(5) The registration certificate shall be prominently displayed in the establishment by the employer.

(6) The employer shall give intimation to the inspector, of any change in any of the particulars furnished in the application form submitted under sub-section (2), within a period of thirty days of such change. The inspector shall, on receipt of such intimation, amend the registration certificate or issue a fresh registration certificate.

(7) The employer shall, within a period of thirty days of the closure of the establishment, give intimation of such closure to the inspector and on receipt of such intimation, he shall cancel the registration certificate:

Provided that where the inspector is satisfied otherwise than on receipt of such intimation that the establishment has been closed, he shall cancel such registration certificate:

Provided further that no cancellation shall be made under the first proviso, unless the employer has been given an opportunity of making representation.

(8) Notwithstanding anything contained in sub-section (1), the employer of every existing establishment employing ten or more workers on the date of commencement of the Tamil Nadu Shops and Establishments (Amendment) Act, 2018 shall furnish the details of the establishment along with a self declaration in such form as may be prescribed to the inspector, within a period of one year from the date of commencement of the Tamil Nadu Shops and Establishments (Amendment) Act, 2018. The inspector shall after recording the intimation furnished by the employer in the Register of establishments, issue a registration certificate.”.

Tamil Nadu Act  
27 of 2018.

Substitution of  
section 3.

3. For section 6 of the Amending Act, the following section shall be substituted, namely:-

“6. In section 45 of the principal Act, for the expression “sections 7 to 11, 13 to 23, 25, 26, 29 to 41 and 47”, the expression “sections 3, 7 to 11, 13 to 23, 25, 26, 29 to 41, 47, 47-A and 50-A” shall be substituted.” .

(By order of the Governor)

C. GOPI RAVIKUMAR,  
*Secretary to Government (Legislation),  
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th October 2021 and is hereby published for general information:—

**ACT No. 27 OF 2021.**

**An Act further to amend the Tamil Nadu Goods and Services Tax Act, 2017.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Second Amendment) Act, 2021. Short title and commencement.

(2) (i) Sections 2, 6 and 15 shall be deemed to have come into force on the 1st day of July 2017;

(ii) Sections 4 and 5 shall be deemed to have come into force on the 1st day of August 2021; and

(iii) All other sections of this Act shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act  
19 of 2017.

2. In the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 7, in sub-section (1), after clause (a), the following clause and Explanation shall be inserted, namely:— Amendment of section 7.

“(aa) the activities or transactions, by a person, other than an individual, to its members or constituents or *vice-versa*, for cash, deferred payment or other valuable consideration.

**Explanation.—** For the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions *inter se* shall be deemed to take place from one such person to another;”.

3. In section 16 of the principal Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:— Amendment of section 16.

“(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;”.

4. In section 35 of the principal Act, sub-section (5) shall be omitted. Amendment of section 35.

5. For section 44 of the principal Act, the following section shall be substituted, namely:— Substitution of section 44.

**“44. Annual return.—** Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.

Amendment of section 50. 6. In section 50 of the principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—

“Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.”.

Amendment of section 74. 7. In section 74 of the principal Act, in Explanation 1, in clause (ii), for the words and figures “sections 122, 125, 129 and 130”, the words and figures “sections 122 and 125” shall be substituted.

Amendment of section 75. 8. In section 75 of the principal Act, in sub-section (12), the following Explanation shall be inserted, namely:—

“**Explanation.**— For the purposes of this sub-section, the expression “self-assessed tax” shall include the tax payable in respect of details of outward supplies furnished under section 37, but not included in the return furnished under section 39.”.

Amendment of section 83. 9. In section 83 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.”.

Amendment of section 107. 10. In section 107 of the principal Act, to sub-section (6), the following proviso shall be added, namely:—

“Provided that no appeal shall be filed against an order under sub-section (3) of section 129, unless a sum equal to twenty-five per cent. of the penalty has been paid by the appellant.”.

Amendment of section 129. 11. In section 129 of the principal Act,—

(i) in sub-section (1), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) on payment of penalty equal to two hundred per cent. of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such penalty;

(b) on payment of penalty equal to fifty per cent. of the value of the goods or two hundred per cent. of the tax payable on such goods, whichever is higher, and in case of exempted goods, on payment of an amount equal to five per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such penalty;”;

(ii) sub-section (2) shall be omitted;

(iii) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) The proper officer detaining or seizing goods or conveyance shall issue a notice within seven days of such detention or seizure, specifying the penalty payable, and thereafter, pass an order within a period of seven days from the date of service of such notice, for payment of penalty under clause (a) or clause (b) of sub-section (1).”;

(iv) in sub-section (4), for the words “No tax, interest or penalty”, the words “No penalty” shall be substituted;

(v) for sub-section (6), the following sub-section shall be substituted, namely:—

“(6) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) within fifteen days from the date of receipt of the copy of the order passed under sub-section (3), the goods or conveyance so detained or seized shall be liable to be sold or disposed of otherwise, in such manner and within such time as may be prescribed, to recover the penalty payable under sub-section (3):

Provided that the conveyance shall be released on payment by the transporter of penalty under sub-section (3) or one lakh rupees, whichever is less:

Provided further that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.”.

12. In section 130 of the principal Act,—

Amendment of  
section 130.

(i) in sub-section (1), for the words “Notwithstanding anything contained in this Act, if”, the word “Where” shall be substituted;

(ii) in sub-section (2), in the second proviso, for the expression “amount of penalty leviable under sub-section (1) of section 129”, the words “penalty equal to hundred per cent. of the tax payable on such goods” shall be substituted;

(iii) sub-section (3) shall be omitted.

13. For section 151 of the principal Act, the following section shall be substituted, namely:—

Substitution of  
section 151.

**“151. Power to call for information.—** The Commissioner or an officer authorised by him may, by an order, direct any person to furnish information relating to any matter dealt with in connection with this Act, within such time, in such form, and in such manner, as may be specified therein.”.

14. In section 152 of the principal Act,—

Amendment of  
section 152.

(i) in sub-section (1),—

(a) the words “of any individual return or part thereof” shall be omitted;

(b) after the words “any proceedings under this Act”, the words “without giving an opportunity of being heard to the person concerned” shall be inserted;

(ii) sub-section (2) shall be omitted.

15. In Schedule II of the principal Act, paragraph 7 shall be omitted.

Amendment of  
Schedule II.

(By order of the Governor)

C. GOPI RAVIKUMAR,  
Secretary to Government (Legislation),  
Law Department.



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th October 2021 and is hereby published for general information:—

**ACT No. 28 OF 2021.**

**An Act to repeal certain enactments.**

WHEREAS it is expedient that the enactments specified in the Schedule which are spent or have otherwise become obsolete, or have ceased to be in force otherwise than by expressed specific repeal, should be expressly and specifically repealed;

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-second Year of the Republic of India as follows:—

1. This Act may be called the Tamil Nadu Repealing (Second) Act, 2021. Short title.
2. The enactments specified in the Schedule are hereby repealed. Repeal of  
certain  
enactments.
3. The repeal by this Act of any enactment shall not affect any other enactment in which the repealed enactment has been applied, incorporated or referred to; Savings.

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

**THE SCHEDULE.**

**REPEALS.**

(See section 2)

<i>S.No.</i>	<i>Year</i>	<i>Number</i>	<i>Short Title</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>President's Act</i>			
1.	1976	32	The Tamil Nadu Panchayats (Extension of Term of Office) Act, 1976.
2.	1976	33	The Tamil Nadu Panchayat Union Councils (Extension of Term of Office) Act, 1976.
3.	1977	5	The Tamil Nadu Panchayat Union Councils (Appointment of Special Officers) Act, 1977.

<i>S.No.</i>	<i>Year</i>	<i>Number</i>	<i>Short Title</i>
(1)	(2)	(3)	(4)
<i>Tamil Nadu Acts</i>			
4.	1876	I	The Tamil Nadu Land Revenue Assessment Act, 1876.
5.	1886	IV	The Railway Protection Act, 1886.
6.	1888	I	The Tamil Nadu Local Authorities' Loan Act, 1888.
7.	1904	II	The Tamil Nadu Impartible Estates Act, 1904.
8.	1914	VIII	The Tamil Nadu Decentralization Act, 1914.
9.	1930	IX	The Sevvalpatti Impartible Estate Act, 1930.
10.	1931	VI	The East and West Tanjore Sessions Divisions (Validation) Act, 1931.
11.	1933	IX	The Velliyakundam Impartible Estate Act, 1933.
12.	1935	VII	The Tamil Nadu Debtors' Protection Act, 1934.
13.	1936	XI	The Tamil Nadu Debt Conciliation Act, 1936.
14.	1937	III	The Tamil Nadu Probation of Offenders Act, 1936.
15.	1938	XIV	The Prisons and Indian Lunacy (Tamil Nadu Amendment) Act, 1938.
16.	1947	XXIX	The Tamil Nadu Probation of Offenders (Amendment) Act, 1947.
17.	1947	XXXIV	The Opium and Dangerous Drugs (Tamil Nadu Amendment) Act, 1947.
18.	1948	V	The Tamil Nadu Lapsed Acts (Removal of Doubts) Act, 1948.
19.	1948	VII	The Tamil Nadu Re-enacting and Repealing (No.I) Act, 1948.
20.	1948	VIII	The Tamil Nadu Re-enacting (No.II) Act, 1948.
21.	1948	IX	The Tamil Nadu Re-enacting (No.III) Act, 1948.
22.	1949	X	The Tamil Nadu Re-enacting Act, 1949.
23.	1949	XXI	The Prisoners (Tamil Nadu Amendment) Act, 1949.
24.	1949	XXIV	The Tamil Nadu Tenants and Ryots Protection Act, 1949.
25.	1949	XXXV	The Tamil Nadu Merged States (Laws) Act, 1949
26.	1950	III	The Tamil Nadu Re-enacting Act, 1950.
27.	1951	XXXII	The Opium (Tamil Nadu Amendment) Act, 1951.
28.	1953	VII	The Evacuee Interest (Separation) Tamil Nadu Supplementary Act, 1953.
29.	1953	XI	The Tamil Nadu Lignite (Acquisition of Land) Act, 1953.
30.	1957	XXI	The Tamil Nadu Registration of Veterinary Practitioners Act, 1957.
31.	1958	VIII	The Tamil Nadu Prohibition (Amendment) Act, 1958.
32.	1959	6	The Tamil Nadu Gramdan Villages (Repayment of Debts) Act, 1959.



<i>S.No.</i>	<i>Year</i>	<i>Number</i>	<i>Short Title</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
33.	1959	8	The Tamil Nadu Public Health (Amendment) Act, 1959.
34.	1961	3	The Evacuee Interest (Separation) Tamil Nadu Supplementary Act, 1961.
35.	1961	9	The Tamil Nadu (Added Territory) Extension of Laws Act, 1961.
36.	1961	11	The Tamil Nadu Agricultural Income-tax (Extension to Added Territory) Act, 1961.
37.	1961	20	The Tamil Nadu Entertainments Tax (Amendment) Act, 1961.
38.	1961	28	The Tamil Nadu District Development Councils and Panchayats (Extension to Added Territory) Act, 1961.
39.	1961	52	The Tamil Nadu Local Authorities Finance Act, 1961.
40.	1962	16	The Tamil Nadu Industrial Establishments (National and Festival Holidays) Amendment Act, 1962.
41.	1966	23	The Tamil Nadu Private Educational Institutions (Regulation) Act, 1966.
42.	1967	4	The Tamil Nadu Prohibition (Amendment) Act, 1967.
43.	1968	16	The Tamil Nadu Cultivating Tenants (Special Provisions) Act, 1968.
44.	1968	20	The Tamil Nadu Proprietary Estates' Village Service and Tamil Nadu Hereditary Village Offices (Repeal) Act, 1968.
45.	1970	16	The Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1970.
46.	1970	33	The Tamil Nadu Prohibition (Amendment) Act, 1970.
47.	1971	36	The Tamil Nadu Registration of Practitioners of Integrated Medicine (Amendment) Act, 1971.
48.	1972	18	The Tamil Nadu (Transferred Territory) Extension of Laws Act, 1972.
49.	1972	21	The Tamil Nadu Cultivating Tenants Arrears of Rent (Relief) Act, 1972.
50.	1972	26	The Tamil Nadu Excise (Amendment) Act, 1972.
51.	1973	29	The Tamil Nadu Local Authorities Finance (Amendment) Act, 1973.
52.	1973	37	The Tamil Nadu Prohibition (Suspension of Operation) Amendment Act, 1973.
53.	1973	38	The Tamil Nadu Excise (Amendment) Act, 1973.
54.	1973	42	The Tamil Nadu Local Authorities Finance (Second Amendment) Act, 1973.
55.	1974	34	The Tamil Nadu Prohibition (Revival of Operation and Amendment) Act, 1974.
56.	1974	38	The Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1974.
57.	1975	32	The Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1975.
58.	1975	34	The Tamil Nadu Panchayats and Panchayat Union Councils (Extension of Term of Office) Act, 1975.

<i>S.No.</i>	<i>Year</i>	<i>Number</i>	<i>Short Title</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
59.	1978	5	The Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1978.
60.	1979	51	The Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1979.
61.	1979	60	The Tamil Nadu Panchayats (Appointment of Special Officers) Act, 1979.
62.	1980	15	The Tamil Nadu Cultivating Tenants Arrears of Rent (Relief) Act, 1980.
63.	1980	16	The Tamil Nadu Cyclone and Flood Affected Areas Cultivating Tenants Arrears of Rent (Relief) Act, 1980.
64.	1981	3	The Tamil Nadu Abolition of posts of part-time Village Officers Act, 1981.
65.	1982	27	The Tamil Nadu Panchayats (Validation of Local Cess Surcharge) Act, 1982.
66.	1983	26	The Tamil Nadu Cultivating Tenants (Protection from Eviction) Act, 1983.
67.	1984	25	The Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1984.
68.	1984	29	The Tamil Nadu Cultivating Tenants (Special Provisions) Act, 1984.
69.	1984	32	The Tamil Nadu Flood Affected Areas Cultivating Tenants (Temporary Relief) Act, 1984.
70.	1986	53	The Tamil Nadu Flood Affected Areas Cultivating Tenants (Temporary Relief) Act, 1986.
71.	1986	60	The Tamil Nadu Cyclone and Flood Affected Areas Cultivating Tenants (Special Provisions) Act, 1986.
72.	1989	40	The Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989.
73.	1989	41	The Tamil Nadu Cultivating Tenants (Protection from Eviction) Act, 1989.
74.	1990	38	The Tamil Nadu Cultivating Tenants Arrears of Rent (Relief) Act, 1990.
75.	1993	35	The Tamil Nadu Registration of Veterinary Practitioners (Amendment) Act, 1993.
76.	1997	20	The Tamil Nadu Cultivating Tenants (Protection from Eviction) Act, 1997.

(By order of the Governor)

C. GOPI RAVIKUMAR,  
Secretary to Government (Legislation),  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th October 2021 and is hereby published for general information:—

**ACT No. 29 OF 2021.**

**An Act further to amend the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-second Year of the Republic of India as follows:--

1. (1) This Act may be called the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2021. Short title and commencement.

(2) It shall come into force at once

Tamil Nadu Act  
22 of 1959

2. In section 79-B of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, for sub-section (3) and (4), the following sub-section shall be substituted, namely:-- Amendment of section 79-B

“(3) The offence punishable under sub-section (2) shall be cognizable and non-bailable and the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974) with respect to cognizable and non-bailable offences shall apply to that offence.”.

(By order of the Governor)

C. GOPI RAVIKUMAR,  
Secretary to Government (Legislation),  
Law Department.



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th October 2021 and is hereby published for general information:—

**ACT No. 30 OF 2021.**

**An Act further to amend the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-second Year of the Republic of India as follows:-

1. (1) This Act may be called the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 2021. Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu Act 22 of 1959. 2. In section 7-A of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959,- Amendment of section 7-A.

(1) in sub-section (2), for the expression “three years”, the expression “two years” shall be substituted;

(2) after sub-section (2), the following sub- section shall be inserted, namely :--

“(2-A) Every person holding the office of member of the District Committee on the date of commencement of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 2021, who has completed a term of two years on that date shall cease to hold office forthwith and who completes a term of office of two years after that date shall cease to hold office on such completion.”.

(By order of the Governor)

C. GOPI RAVIKUMAR,  
*Secretary to Government (Legislation),  
Law Department.*